



The Comptroller General
of the United States

Washington, D.C. 20548

Decision

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Matter of: Department of Army--Emergency Food Purchases
File: B-232487
Date: January 26, 1989

DIGEST

Imprest fund cashier claims reimbursement of expenditures for food for employees dispatched to a major train derailment. The train tank cars were filled with toxic liquids. The employees assisted in the evacuation of all people within the dangerous area and manned command posts, road blocks and waterways checkpoints for a 24-hour period. In these circumstances, which presented a clear danger to human life, the claim may be paid notwithstanding the general prohibition on payment for employee's meals from appropriated funds.

DECISION

On August 29, 1988, the Chief of the Finance and Accounting Branch, Savannah District, Army Corps of Engineers, requested an advance decision concerning the reimbursement of an imprest fund cashier for food expenses totaling \$56.43. For the reasons explained below, we would not object to reimbursing the imprest fund cashier for these expenses.

The fund cashier disbursed funds to reimburse employees for the purchase of several meals, coffee, soft drinks and ice for employees working at the scene of a train derailment. The derailment occurred immediately adjacent to the Richard B. Russell Dam and Lake area. The train tank cars were filled with toxic liquids. Park Rangers from nearby J. Strom Thurmond and Hartwell Dams assisted the Russell Lake staff during the emergency. Corps of Engineer personnel assisted in the evacuation of all people in the vicinity of the derailment and manned command posts, road blocks and waterways checkpoints continually for a 24-hour period. During these 24 hours, the employees were not allowed to leave for meals.

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It is a well-established rule that the government may not pay, in addition to an employee's regular compensation, subsistence expenses or furnish free food to civilian employees from appropriated funds without specific authority of law. 53 Comp. Gen. 71 (1973). We have based the prohibition on furnishing free food upon the provision found in 5 U.S.C. § 5536 (1982) that no employee of the government "unless specifically authorized by law," shall receive any pay or allowance in addition to that provided by statute. See B-202104, July 2, 1981. This prohibition has been applied even where the employees were working under unusual circumstances. See B-194798, Jan. 23, 1980 and B-226403, May 19, 1987.

We have recognized exceptions to the general rule where necessary to balance competing governmental interests and interests of government employees. One such exception authorizes government purchase of meals for employees working in extreme emergency situations which involve danger to human life or destruction of federal property. See 53 Comp. Gen. 71, where food was provided to federal protective officers who were required to remain in readiness for up to 24 hours to reoccupy a federal building which had been forcefully occupied; and, Richard D. Rogge, B-189003, July 5, 1977, where food was purchased for FBI employees unable to leave the office because of a severe blizzard.

Based upon the administrative determination of an emergency situation, we would have no objection to reimbursing the imprest fund cashier. The emergency condition presented by the derailed tank cars filled with toxic liquids clearly presented a danger to human life. It was necessary to evacuate the vicinity of the derailment and to insure that no others were permitted to enter this potentially hazardous area. The employees assisting in these functions were not able to leave the area until the area was made safe. Therefore, the emergency food expenses of these employees may be paid by the government and the imprest fund cashier should be reimbursed.

Milton J. Dowler
 for Comptroller General
 of the United States